

Exhibit B

PACHULSKI STANG ZIEHL & JONES LLP

10100 Santa Monica Boulevard
11th Floor
Los Angeles, CA 90067

October 31, 2007

Invoice Number 75262 42901 00001 JNP

Nick Chilton, Chairman, Official Committee of Creditors Holding
General Unsecured Claims

Net balance forward \$0.00

Re: Jay's Foods, Inc.; Select Snacks, Inc. Creditor Committee Representation

Statement of Professional Services Rendered Through 10/31/2007

		Asset Disposition [B130]	Hours	Rate	Amount
10/16/07	JJK	Review sale related documents; research and prepare opposition to sale; emails Pomerantz on same.	3.50	450.00	\$1,575.00
10/17/07	JWD	Analyze sale and DIP pleadings	0.70	450.00	\$315.00
10/18/07	JNP	Review sales procedures motion in preparation for meeting with M. Thomas.	0.30	575.00	\$172.50
10/19/07	JNP	Multiple calls with P. Schwab and T. Stratton and review emails regarding getting them up to speed on sale process.	1.00	575.00	\$575.00
10/19/07	JNP	Conference with potential buyer of assets.	0.50	575.00	\$287.50
10/19/07	JNP	Work on investment opportunity alert.	0.20	575.00	\$115.00
10/19/07	JNP	Conference with M. Thomas regarding sales procedures issues.	0.30	575.00	\$172.50
10/19/07	JWD	Review and respond to emails from interested bidder	0.20	450.00	\$90.00
10/20/07	JNP	Conference with M. Thomas and Macquarie regarding sale related issues.	0.50	575.00	\$287.50
10/21/07	JNP	Review and revise bidding procedures order and related.	0.50	575.00	\$287.50
10/21/07	JWD	Analyze bidding procedures order and draft emails re same	0.50	450.00	\$225.00
10/22/07	JNP	Review investment opportunity alert.	0.10	575.00	\$57.50
10/22/07	JNP	Arrange for telephonic appearance.	0.10	575.00	\$57.50
10/22/07	JNP	Draft opposition to bidding procedures.	2.50	575.00	\$1,437.50
10/22/07	JNP	Conference with M. Thomas regarding sale process and related (several).	0.70	575.00	\$402.50
10/22/07	JNP	Conference with T. Stratton and P. Schwab in preparation for call with committee.	0.20	575.00	\$115.00
10/22/07	JNP	Conference with Buyer's counsel regarding bidding procedures (2x).	0.50	575.00	\$287.50
10/22/07	JNP	Conference with T. Stratton and P. Schwab regarding sale process and related.	0.50	575.00	\$287.50
10/22/07	JNP	Conference with J. Seger regarding sale process and	0.20	575.00	\$115.00

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		related.			
10/22/07	JNP	Conference with P. Schwab regarding sale protocol.	0.20	\$75.00	\$115.00
10/22/07	JWD	Research cases re bid procedures opposition	1.10	450.00	\$495.00
10/22/07	JWD	Review investor oppy alert re Select sale	0.20	450.00	\$90.00
10/23/07	JNP	Prepare for and participate in hearing on sale procedures and related.	2.50	575.00	\$1,437.50
10/23/07	JNP	Conference with M. Thomas regarding break up fee and sale process and related.	0.30	575.00	\$172.50
10/23/07	JNP	Review of sale procedures order and emails regarding same.	0.30	575.00	\$172.50
10/24/07	JNP	Conference with M. Thomas and P. Schwab regarding sale process.	0.30	575.00	\$172.50
10/24/07	JNP	Conference with P. Schwab regarding sale process (2x).	0.50	575.00	\$287.50
10/24/07	JNP	Conference with Republic financial regarding sale process.	0.30	575.00	\$172.50
10/25/07	JNP	Conference with M. Traison regarding interest in assets and follow up emails regarding same.	0.30	575.00	\$172.50
10/25/07	JNP	Conference with P. Schwab regarding sale process.	0.20	575.00	\$115.00
10/25/07	JNP	Review letter to buyers regarding protocol for sale process.	0.10	575.00	\$57.50
10/26/07	JNP	Conference with P. Schwab and L. Neimark regarding sale process and committee call.	0.30	575.00	\$172.50
10/26/07	JNP	Review emails regarding sale process; Call to M. Thomas regarding process.	0.10	575.00	\$57.50
10/26/07	JNP	Conference with Winston, Jays team and Macquarie regarding due diligence process.	0.30	575.00	\$172.50
10/26/07	JNP	Conference with P. Schwab regarding call regarding diligence process.	0.10	575.00	\$57.50
10/30/07	JNP	Participate in call on status of sale efforts.	0.50	575.00	\$287.50
10/30/07	JNP	Participate in call regarding strategy of marketing including Macquarie, Debtors and M. Thomas.	1.60	575.00	\$920.00
10/30/07	JNP	Conference with T. Stratton regarding various issues regarding sale process.	0.50	575.00	\$287.50
10/30/07	JNP	Conference with P. Schwab regarding meeting with LaSalle.	0.20	575.00	\$115.00
10/31/07	JNP	Conference with Republic regarding interest in transaction.	0.30	575.00	\$172.50
10/31/07	JNP	Conference with Jason S Pomerantz regarding Vistar interest in assets.	0.10	575.00	\$57.50
10/31/07	JNP	Calls with Macquarie regarding sale status and process.	0.80	575.00	\$460.00
10/25/07	BDD	Review of Order re sale motion, bidding procedures and break-up fees	0.20	165.00	\$33.00
Task Code Total			24.30		\$13,115.50

Bankruptcy Litigation [L430]

10/25/07	BRG	Long call with N.Chilton re: pre petition issues.	1.00	695.00	\$695.00
10/23/07	JNP	Conference with various parties regarding background to bankruptcy filing and related.	1.20	575.00	\$690.00
10/23/07	JNP	Conference with Brad R. Godshall regarding various issues	0.20	575.00	\$115.00

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		relating to prepetition activities.				
10/18/07	JWD	Review utility company objections to first day utility motion	0.30	450.00	\$135.00	
10/31/07	JNP	Conference with Brad R. Godshall regarding investigation regarding estate claims.	0.20	575.00	\$115.00	
10/19/07	JWD	Review various first day orders	0.40	450.00	\$180.00	
10/23/07	BRG	Call with Committee chair re: miscellaneous issues.	1.00	695.00	\$695.00	
10/20/07	JNP	Conference with Brad R. Godshall regarding potential litigation regarding investigation of prepetition conduct.	0.50	575.00	\$287.50	
		Task Code Total	4.80			\$2,912.50

Case Administration [B110]

10/17/07	JNP	Prepare for first day hearings.	1.00	575.00	\$575.00
10/17/07	JWD	Draft email to Debtor's counsel re various issues	0.20	450.00	\$90.00
10/18/07	JNP	Appearance in Court regarding first day hearings.	3.00	575.00	\$1,725.00
10/18/07	JNP	Travel to Los Angeles from Chicago (no charge).	4.70	0.00	\$0.00
10/18/07	JNP	Conference with Jeffrey W. Dulberg regarding background information about case and tasks.	0.30	575.00	\$172.50
10/18/07	JWD	Attend to issues re prep for hearing	0.10	450.00	\$45.00
10/19/07	JNP	Review various first day orders and attend to administrative issues.	0.30	575.00	\$172.50
10/22/07	BDD	Conversation with J. Dulberg re case admin issues	0.10	165.00	\$16.50
10/22/07	BDD	E-mail to K. Finleyson re Select Snacks/Jays Foods firmwide critical dates	0.10	165.00	\$16.50
10/22/07	BDD	E-mail to J. Pomerantz re case admin issues	0.10	165.00	\$16.50
10/23/07	JNP	Review and respond to various emails regarding status of case and misc. issues.	0.30	575.00	\$172.50
10/24/07	JNP	Review news articles about case.	0.10	575.00	\$57.50
10/26/07	JNP	Conference with Jeffrey W. Dulberg regarding pending matters.	0.10	575.00	\$57.50
10/30/07	JWD	Review 341a notice and claims issue	0.20	450.00	\$90.00
10/18/07	BDD	General pleading set up	0.20	165.00	\$33.00
10/18/07	BDD	Work on critical dates memo	0.40	165.00	\$66.00
10/18/07	BDD	E-mail to E. Richtert re service list	0.10	165.00	\$16.50
10/18/07	BDD	E-mail to J. Dulberg re pro hac vice applications	0.10	165.00	\$16.50
10/22/07	BDD	E-mail to J. Pomerantz and J. Dulberg re local rules for Northern district of Illinois	0.10	165.00	\$16.50
10/22/07	BDD	E-mail to J. Dulberg re critical dates	0.10	165.00	\$16.50
10/22/07	BDD	Review court docket re critical dates	0.50	165.00	\$82.50
10/22/07	BDD	Revisions to critical dates memo	0.50	165.00	\$82.50
10/23/07	BDD	Conversation with J. Dulberg re critical dates	0.10	165.00	\$16.50
10/23/07	BDD	E-mail to J. Dulberg, J. Pomerantz and local committee counsel re contact list	0.10	165.00	\$16.50
10/23/07	BDD	Revisions to contact list	0.10	165.00	\$16.50
10/23/07	BDD	Revisions to critical dates memo	0.10	165.00	\$16.50

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10/23/07	BDD	Review court docket re critical dates	0.10	165.00	\$16.50
10/25/07	BDD	Revisions to critical dates	0.20	165.00	\$33.00
10/25/07	BDD	Further revisions to critical dates	0.20	165.00	\$33.00
10/25/07	BDD	E-mails to J. Pomerantz & J. Dulberg re critical dates	0.20	165.00	\$33.00
10/31/07	BDD	Revisions to Critical Dates Memo	0.20	165.00	\$33.00
10/31/07	BDD	Research court docket re critical dates memo	0.20	165.00	\$33.00
10/31/07	BDD	E-mail to J. Pomerantz, J. Dulberg, E. Richert & J. Jakubowski re critical dates memo	0.10	165.00	\$16.50
10/22/07	JWD	Telephone conference with creditors re case inquiry	0.20	450.00	\$90.00
Task Code Total			14.40		\$3,891.00

Claims Admin/Objections[B310]

10/26/07	BRG	Document review re: LaSalle claims.	1.50	695.00	\$1,042.50
10/23/07	BRG	Begin review of LaSalle liens.	1.50	695.00	\$1,042.50
10/19/07	JWD	Review and respond to J. Pomerantz email re PACA claims	0.10	450.00	\$45.00
10/22/07	JWD	Analyze Hoekstra PACA claim and issues re same (1.1); draft and review emails re same (0.2)	1.30	450.00	\$585.00
10/24/07	JNP	Conference with Jeffrey W. Dulberg regarding PACA claims; Review and respond to emails regarding same.	0.30	575.00	\$172.50
10/24/07	JWD	Draft/review emails re Hoekstra PACA claim (0.2); Telephone conference with J. Stillings re same (0.3); draft emails re Hoekstra PACA claim to Stillings (0.6); draft Committee's objection to Hoekstra PACA claim (2.9); draft/review follow up emails re same (0.5)	4.50	450.00	\$2,025.00
10/25/07	JNP	Conference with Jeffrey W. Dulberg regarding PACA claims.	0.10	575.00	\$57.50
10/25/07	JWD	Review Debtor's objection to Hoekstra PACA claim	0.30	450.00	\$135.00
10/25/07	JWD	Review Black Gold and Crooks Farms PACA claims and draft emails re same	0.80	450.00	\$360.00
10/25/07	BDD	Conversation with Jaime at Jones Environmental Control re filing proof of claim	0.10	165.00	\$16.50
10/29/07	JWD	Analyze debtor's paca claim objections and draft notes re same	0.50	450.00	\$225.00
10/29/07	JWD	Analyze PACA claims issue re Hoekstra (0.8); Telephone conference with M. Keaton re same (0.3); draft/review emails to Debtor's counsel re same (0.2)	1.30	450.00	\$585.00
10/30/07	JWD	Review notice of hearing re PACA claim	0.20	450.00	\$90.00
10/31/07	JNP	Review PACA claims.	0.10	575.00	\$57.50
10/31/07	JWD	Telephone conference with J. Stillings re PACA claims and review issues re same	0.40	450.00	\$180.00
10/31/07	JWD	Review amended PACA objection re Hoekstra	0.20	450.00	\$90.00
10/31/07	JSP	Analysis regarding preference claims and impact of same on 50(b)(9) claims	0.20	475.00	\$95.00
10/19/07	JNP	Conference with B. Thomas regarding claims issues.	0.10	575.00	\$57.50

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Task Code Total.	13.50	\$6,861.50
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Compensation Prof. [B160]

10/18/07	JWD	Review interim comp procedures motion	0.20	450.00	\$90.00
		Task Code Total	0.20		\$90.00

Financing [B230]

10/15/07	JJK	Review court filings, conf. J. Pomerantz on DIP issues; prepare opposition to DIP financing; related research.	3.00	450.00	\$1,350.00
10/15/07	JJK	Research/analysis; continue preparing opposition and email Pomerantz.	1.10	450.00	\$495.00
10/16/07	JJK	Call/emails Pomerantz on DIP opposition; revise same.	0.30	450.00	\$135.00
10/17/07	JNP	Conference with M. Thomas regarding financing and related issues.	0.30	575.00	\$172.50
10/18/07	JNP	Review DIP order in preparation for meeting with M. Thomas.	0.30	575.00	\$172.50
10/18/07	JNP	Meeting with M. Thomas in advance of first day hearings.	0.50	575.00	\$287.50
10/18/07	JNP	Meeting with S. Jakubowski regarding first day hearings.	0.50	575.00	\$287.50
10/18/07	JNP	Begin to case on letter to bank counsel regarding DIP.	1.00	575.00	\$575.00
10/19/07	JNP	Continue working on letter to bank regarding DIP issues.	0.80	575.00	\$460.00
10/20/07	JNP	Continue to work on letter to bank regarding DIP financing.	0.50	575.00	\$287.50
10/23/07	JNP	Finalize letters to J. Sieger regarding DIP order.	0.50	575.00	\$287.50
10/23/07	JWD	Analyze DIP financing motion and related pleadings	1.20	450.00	\$540.00
10/23/07	JWD	Analyze interim DIP order and proposed final order	0.70	450.00	\$315.00
10/23/07	JWD	Review comments to DIP order and correspondence to Bank counsel	0.20	450.00	\$90.00
10/30/07	JNP	Review financing letter from La Salle and emails with T. Stratton and P. Schwab regarding same.	0.20	575.00	\$115.00
10/31/07	JNP	Conference with James I. Stang regarding strategy issues regarding financing and opposition.	0.50	575.00	\$287.50
10/31/07	JNP	Begin work on financing opposition.	3.50	575.00	\$2,012.50
		Task Code Total	15.10		\$7,870.00

General Creditors Comm. [B150]

10/18/07	JWD	Draft information protocol motion	1.40	450.00	\$630.00
10/17/07	JWD	Review issues re committee protocol motion	0.40	450.00	\$180.00
10/18/07	JWD	Review notice of appointment of committee	0.10	450.00	\$45.00
10/20/07	JNP	Review and revise Confidentiality Agreement.	0.30	575.00	\$172.50
10/26/07	JWD	Draft emails re confi agreement	0.20	450.00	\$90.00

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10/17/07	JNP	Initial meeting with Committee regarding background and immediate issues to attend to.	1.00	575.00	\$575.00	
10/17/07	JWD	Telephone conference with J. Pomerantz re Committee issues, case status, FA interviews, etc	0.40	450.00	\$180.00	
10/17/07	JWD	Initial prep re new committee representation and review docket	0.80	450.00	\$360.00	
10/18/07	JNP	Review issues regarding committee protocol motion.	0.10	575.00	\$57.50	
10/18/07	JWD	Review and revise information motion	0.40	450.00	\$180.00	
10/18/07	JWD	Attend to issues re committee information protocol	0.60	450.00	\$270.00	
10/18/07	JWD	Review and revise committee call agenda and review bylaws from B. Dassa	0.40	450.00	\$180.00	
10/18/07	JWD	Prepare extensive introductory email to Committee	0.60	450.00	\$270.00	
10/18/07	JWD	Begin draft of committee bylaws and confidentiality agt	0.80	450.00	\$360.00	
10/18/07	JWD	Draft emails and agenda re committee conf call	0.40	450.00	\$180.00	
10/18/07	JWD	Review and respond to J. Pomerantz email re confi issues	0.20	450.00	\$90.00	
10/18/07	JWD	Draft email to M. Thomas re confi issues	0.20	450.00	\$90.00	
10/18/07	JWD	Review pro hac vice requests and research issues re prep of same	0.20	450.00	\$90.00	
10/18/07	JWD	Office conference with staff re case mgmt, critical dates, service lists etc	0.30	450.00	\$135.00	
10/18/07	JWD	Office conference with B. Dassa re various matters for new Committee	0.20	450.00	\$90.00	
10/18/07	JWD	Attend to issues re arranging financial advisor/banker interviews with Committee including review of pitch books	1.70	450.00	\$765.00	
10/18/07	BDD	E-mail to N. DeLeon re committee contacts	0.10	165.00	\$16.50	
10/18/07	BDD	Preparation of committee by-laws	0.30	165.00	\$49.50	
10/18/07	BDD	Prep of committee contact list	0.80	165.00	\$132.00	
10/18/07	BDD	E-mails to J. Pomerantz & J. Dulberg re contact list	0.10	165.00	\$16.50	
10/18/07	BDD	E-mail to N. Deleon re J. Rodriguez (committee member)	0.10	165.00	\$16.50	
10/18/07	BDD	Conversation with J. Dulberg re committee by-laws	0.10	165.00	\$16.50	
10/19/07	JNP	Review emails re committee information protocol and website; Conference with Jeffrey W. Dulberg regarding same.	0.20	575.00	\$115.00	
10/19/07	JNP	Review and respond to emails from M. Mandel regarding miscellaneous issues.	0.10	575.00	\$57.50	
10/19/07	JWD	Review and respond to various emails re committee info protocol, KCC site access and related issues (1.5); Telephone conference with J. Stilings re same (0.2); draft emails and implement same (0.5)	2.20	450.00	\$990.00	
10/19/07	JWD	Draft committee email re website info	0.10	450.00	\$45.00	
10/19/07	JWD	Prepare for and attend Committee meeting	2.50	450.00	\$1,125.00	
10/20/07	JWD	Analyze Debtor's confi agt and draft email to J. Pomerantz re same	0.50	450.00	\$225.00	
10/20/07	JWD	Review and revise Debtor's counsel's proposed confi agreement and draft email to J. Pomerantz re same	0.50	450.00	\$225.00	
10/22/07	JNP	Conference with Jeffrey W. Dulberg regarding administration issues and related.	0.20	575.00	\$115.00	
10/22/07	JNP	Review minutes.	0.20	575.00	\$115.00	

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10/22/07	JNP	Participate in call with committee.	1.20	\$75.00	\$90.00
10/22/07	JNP	Conference with B. Swett regarding confidentiality agreement, review comments regarding same.	0.50	\$75.00	\$287.50
10/22/07	JWD	Draft committee call minutes for 10.19 and 10.22 calls	0.90	450.00	\$405.00
10/22/07	JWD	Attend Committee conference call	0.80	450.00	\$360.00
10/22/07	JWD	Review and respond to various Committee member inquiries re case status	0.40	450.00	\$180.00
10/22/07	JWD	Review and respond to emails re confidentiality issues	0.30	450.00	\$135.00
10/22/07	JWD	Review Debtor's counsel comments to information protocol order	0.20	450.00	\$90.00
10/22/07	JWD	Telephone conference with J. Stillings re information protocol motion	0.20	450.00	\$90.00
10/23/07	JWD	Review and respond to J. Stillings email re confi agt	0.20	450.00	\$90.00
10/24/07	JNP	Review and revise confidentiality agreement and forward to committee.	0.30	\$75.00	\$172.50
10/25/07	JNP	Conference with M. Mandel regarding upcoming committee meeting.	0.20	\$75.00	\$115.00
10/25/07	JNP	Prepare memo to committee regarding upcoming meeting.	1.10	\$75.00	\$632.50
10/25/07	JWD	Review and revise form pleadings for case	0.20	450.00	\$90.00
10/25/07	BDD	E-mail to J. Dulberg & J. Pomerantz re Confidentiality Agreement	0.10	165.00	\$16.50
10/25/07	BDD	E-mail to J. Dulberg re Confidentiality Agreement	0.10	165.00	\$16.50
10/26/07	JNP	Participate on committee call.	1.60	\$75.00	\$920.00
10/26/07	JWD	Prepare for and attend Committee call; draft notes for minutes re same and review same	0.80	450.00	\$360.00
10/29/07	BDD	E-mails to J. Pomerantz re Confidentiality Agreement signatures	0.20	165.00	\$33.00
10/29/07	BDD	Review of confidentiality agreement with all signatures	0.20	165.00	\$33.00
10/29/07	BDD	Conversation with J. Pomerantz re signed confidentiality agreement	0.10	165.00	\$16.50

Task Code Total	28.30	\$12,983.00
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Operations [B210]

10/26/07	JNP	Review result of weekly operations prepared by MacQuarie.	0.10	\$75.00	\$7.50
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Task Code Total	0.10	\$7.50
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Retention of Prof. [B160]

10/19/07	JWD	Review and respond to S. Simms email re FA pitch	0.10	450.00	\$45.00
10/22/07	BDD	E-mail to J. Pomerantz, J. Dulberg & Coleman law firm re App to Employ PSZJ as committee counsel	0.10	165.00	\$16.50
10/23/07	BDD	E-mail to J. Dulberg re PSZJ employment app	0.10	165.00	\$16.50
10/23/07	BDD	E-mail to S. Jubokowski re App to Employ PSZJ	0.10	165.00	\$16.50

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10/23/07	BDD	Revisions to App to Employ PSZJ per J. Dulberg comments	0.50	165.00	\$82.50	
10/23/07	BDD	E-mail to J. Dulberg re revisions to App to Employ PSZJ	0.10	165.00	\$16.50	
10/31/07	JNP	Emails with MacQuarie regarding retention issues; Review of bank proposal.	0.20	575.00	\$115.00	
10/17/07	JNP	Conference with various financial advisors regarding background information and presentations.	1.00	575.00	\$575.00	
10/17/07	JWD	Attend to issues re arranging financial advisor interviews	0.60	450.00	\$270.00	
10/17/07	JWD	Draft employment application	0.30	450.00	\$135.00	
10/18/07	JNP	Conference with various financial advisors regarding presentations on Friday.	1.00	575.00	\$575.00	
10/18/07	JWD	Review pitch materials from potential financial advisors and draft/review emails re same	0.50	450.00	\$225.00	
10/18/07	JWD	Telephone conference with T. Stratton re materials for pitch	0.20	450.00	\$90.00	
10/18/07	JWD	Telephone conference with S. Victor re committee interview	0.20	450.00	\$90.00	
10/18/07	JWD	Telephone conference with T. Stratton re FA retention	0.20	450.00	\$90.00	
10/18/07	JWD	Review and respond to S. Victor emails re Committee FA pitch	0.20	450.00	\$90.00	
10/19/07	JNP	Participate on investment banker calls and interview process.	2.50	575.00	\$1,437.50	
10/19/07	JNP	Calls to financial advisors who were not retained.	0.30	575.00	\$172.50	
10/19/07	JNP	Review and respond to emails regarding Keystone employment.	0.20	575.00	\$115.00	
10/19/07	JNP	Conference with P. Schwab regarding terms of retention of MacQuarie.	0.20	575.00	\$115.00	
10/22/07	JWD	Analyze issues re retention applications and draft emails re same	0.50	450.00	\$225.00	
10/22/07	BDD	E-mail to J. Dulberg re App to Employ PSZJ as committee counsel	0.10	165.00	\$16.50	
10/22/07	BDD	Preparation of App to Employ PSZJ as committee counsel; Declaration of JWD re same; Order re same	1.20	165.00	\$198.00	
10/22/07	BDD	Conversation with E. Richert re App to Employ Macquarie Securities	0.10	165.00	\$16.50	
10/23/07	JNP	Review and comment on Macquarie agreement.	0.30	575.00	\$172.50	
10/23/07	JNP	Review Keystone order.	0.10	575.00	\$57.50	
10/23/07	JNP	Review emails regarding employment application; Conference with Jeffrey W. Dulberg regarding same.	0.20	575.00	\$115.00	
10/23/07	JWD	Review and revise firm employ app	0.40	450.00	\$180.00	
10/23/07	JWD	Review emails re Macquarie to Debtor's counsel and draft notes re same	0.20	450.00	\$90.00	
10/23/07	JWD	Review and revise PSZJ employment app	0.80	450.00	\$360.00	
10/23/07	BDD	E-mail to J. Dulberg re Macquarie employment application	0.10	165.00	\$16.50	
10/24/07	JNP	Conference with P. Schwab regarding retention agreement.	0.20	575.00	\$115.00	
10/24/07	JNP	Review and revise MacQuarie retention agreement.	0.40	575.00	\$230.00	
10/24/07	JNP	Conference with Jeffrey W. Dulberg regarding retention applications.	0.10	575.00	\$57.50	
10/25/07	JNP	Conference with J. Rose regarding retention agreement;	1.50	575.00	\$862.50	

EXHIBIT 1

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10/25/07	JWD	Review application; Telephone call with Jeffrey W. Dulberg and P. Schwab regarding same and related issues.	1.50	450.00	\$675.00
10/25/07	JWD	Attend to issues re finalizing Macquarie retention papers	4.00	450.00	\$1,800.00
10/25/07	JWD	Draft/review Macquarie retention pleadings, engagement letter, affidavit; attend to issues re Committee approval and preparation			
10/25/07	JWD	Telephone conference with E. Coleman re retention	0.20	450.00	\$90.00
10/25/07	JWD	Telephone conference with T. Stratton re retention of Macquarie	0.20	450.00	\$90.00
10/26/07	JNP	Review emails regarding MacQuarie retention process.	0.10	575.00	\$57.50
10/26/07	JWD	Attend to issues re completing Macquarie app	0.50	450.00	\$225.00
10/29/07	JNP	Conference with P. Schwab regarding retention related issues.	0.20	575.00	\$115.00
10/29/07	JNP	Emails to and from J. Sieger regarding MacQuarie retention; Conference with Jeffrey W. Dulberg regarding same; Review revised orders.	0.50	575.00	\$287.50
10/29/07	JWD	Review Thomas supplemental application affidavit	0.20	450.00	\$90.00
10/29/07	JWD	Telephone conference with J. Pomerantz re call with UST re apps (0.2); draft emails re same (0.2)	0.40	450.00	\$180.00
10/30/07	JNP	Participate in hearing on employment applications.	0.50	575.00	\$287.50
10/30/07	JWD	Analyze supplement to Keystone app	0.30	450.00	\$135.00
10/30/07	JWD	Review and respond to emails re Macquarie retention	0.20	450.00	\$90.00
Task Code Total			23.60		\$11,123.50
Total professional services:				124.30	\$58,904.50
Costs Advanced:					
10/22/2007	LN	Lexis-Nexis - Legal Research [E106]			\$229.58
10/22/2007	LN	Lexis-Nexis - Legal Research [E106]			\$178.86
10/22/2007	LN	Lexis-Nexis - Legal Research [E106]			\$202.90
10/22/2007	LN	Lexis-Nexis - Legal Research [E106]			\$170.86
10/22/2007	LN	Lexis-Nexis - Legal Research [E106]			\$38.71
10/23/2007	LN	Lexis-Nexis - Legal Research [E106]			\$272.29
10/23/2007	LN	Lexis-Nexis - Legal Research [E106]			\$261.62
10/23/2007	LN	Lexis-Nexis - Legal Research [E106]			\$172.19
10/23/2007	LN	Lexis-Nexis - Legal Research [E106]			\$21.36
10/24/2007	LN	Lexis-Nexis - Legal Research [E106]			\$282.98
10/24/2007	LN	Lexis-Nexis - Legal Research [E106]			\$80.09
10/24/2007	LN	Lexis-Nexis - Legal Research [E106]			\$21.35
10/30/2007	IF	Incoming Faxes [E104]			\$1.00
10/31/2007	IF	Incoming Faxes [E104]			\$10.40
Total Expenses:					\$1,944.19

EXHIBIT II

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Summary:

Total professional services	\$58,904.50
Total expenses	\$1,944.19
Net current charges	\$60,848.69

Total balance now due	\$60,848.69
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BDD	Dassa, Beth D.	8.80	165.00	\$1,452.00
BRG	Godshall, Brad R.	5.00	695.00	\$3,475.00
JKJ	Kim, Jonathan J.	7.90	450.00	\$3,555.00
JNP	Pomerantz, Jeffrey N.	50.90	575.00	\$29,267.50
JSP	Pomerantz, Jason S.	0.20	475.00	\$95.00
JWD	Dulberg, Jeffrey W.	46.80	450.00	\$21,060.00
		<hr/> 124.30		<hr/> \$58,904.50

Task Code Summary

AD	Asset Disposition [B130]	Hours	Amount
BL	Bankruptcy Litigation [L430]	24.30	\$13,115.50
CA	Case Administration [B110]	4.80	\$2,912.50
CO	Claims Admin/Objections [B310]	14.40	\$3,891.00
CP	Compensation Prof. [B160]	13.50	\$6,861.50
FN	Financing [B230]	0.20	\$90.00
GC	General Creditors Comm. [B150]	15.10	\$7,870.00
OP	Operations [B210]	28.30	\$12,983.00
RP	Retention of Prof. [B160]	0.10	\$57.50
		<hr/> 124.30	<hr/> \$58,904.50

Expense Code Summary

Incoming Faxes [E104]	\$11.40
Lexis/Nexis- Legal Research [E	\$1,932.79
	<hr/> \$1,944.19

EXHIBIT ①